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Study on Comprehensive Income

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摘 要

收益是财务会计理论的核心概念之一，传统收益是以历史成本、实现——配比和稳健原则为基础，来反映企业的经营业绩，适应了工业时代的经济环境和报告受托责任的会计目标。然而，随着经营环境的迅速变化，企业不断产生新的、非传统的收益来源，传统收益确定模式受到了极大的冲击，已难以反映企业经营的实际状况。因此，各国纷纷研究对传统利润表的改进措施，美国、英国以及国际会计准则委员会在这一领域取得了巨大的成就。我国于 06 年颁布的新会计准则及 09 年公布的《财政部关于印发企业会计准则解释第 3 号的通知》虽然体现了全面收益的思想，但并没有建立明确的全面收益准则。随着近年来的政治、经济、文化环境不断变化，新的会计准则与国际趋同，报告全面收益的会计环境日益成熟。

本文采用的是理论研究和对比研究的方法，从传统收益的理论研究出发，分析了当前经济环境的发展对报告全面收益的迫切需要，进而对全面收益的定义、确认、计量以及特点进行了阐述。在这些理论分析的基础上，研究了全面收益三种报告模式的特点，并比较分析了全面收益在国内外应用状况，由此得出结论，全面收益在我国的应用已经势在必行，但由于我国会计环境具有资本市场缺乏完善等特殊状况，我国不应照搬国外准则的做法，而应采取循序渐进的步骤，在为全面收益报告创造相关外部环境的同时，完善相应的准则制度。此外，鉴于信息使用者对全面收益信息的关注度的日益提高，以全面收益为基础的业绩评价体系也将成为未来的一大发展趋势。

本文的创新之处在于从我国的会计环境出发，分析了全面收益理论在我国应用的必要性和可行性，在理论研究和比较分析国际上主要国家对全面收益报告模式应用情况的基础上，为我国全面收益报告模式和内容的选择提出了建议，并重新构建了全面收益基础上的业绩评价体系。

关键词：传统收益；全面收益；业绩评价

Abstract

Income is one of core concepts in financial accounting theory, and the traditional Income determining pattern, which bases on historical cost principle, revenue realization—matching principle and conservation principle, reflects the operation performance of the business enterprises. It adapts to the industrial age of economic environment and accounting target of reporting the entrusting responsibilities. However, with the rapidly changing of business environment and the appearing of new and non-traditional sources of revenue, the traditional Income determining pattern received great impact, and it cannot reflect the actual status of enterprise management. Therefore, each country makes a study of improving measures of traditional income statement in successions. American, England and International Accounting Standards Board made great achievements in this field. In 2006, China promulgated new accounting standards although reflects the comprehensive income thoughts. And in 2009, China promulgated <the No.3 Expatriation of Enterprise Accounting Standards>. But they both did not establish clear comprehensive income criterion. Recent years, with changes of the political, economic and cultural environment, and convergence of our new accounting standards and international accounting standards, the environment of reporting comprehensive income became mature.

This article uses methods of theory research and contrast research. Using the theory study on the traditional income as the starting point, this article analyzes the urgent need of the current economic environment on reporting comprehensive income. And it also expounds the definition, recognition, measurement and characteristics of comprehensive income. Based on these theoretical analyses, this article studied three report modes of the comprehensive income, and compared the application situation of comprehensive income in the domestic and international. In conclusion, it is imperative to apply the comprehensive income in China; however, we should not copy the practice of foreign standards as a result of the special accounting environment of our country, such as lack of perfect capital market. We should adopt a method in gradual step, in which we should create related external environment for the comprehensive income reporting, and at the same time, we should improve the

corresponding criterion system. In addition, as the attention on the comprehensive income information of users is increasing day by day, performance evaluation based on comprehensive income will become one the future development trend.

The innovation of this article lays that, using accounting environment as the starting point, it analyzed the necessity and feasibility of the application of comprehensive income reporting mode in our country. On the basis of comparison of the application situation of comprehensive income in the domestic and international, this article offered suggestions on our country's comprehensive income report mode and content and constructed the performance evaluation system on the basis of the comprehensive income.

Key words: Traditional income; Comprehensive Income; Performance evaluation

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